



Form

North Dakota Office of State Tax Commissioner

**ND-3****Request for Residential and Agricultural Property Tax Relief Credit Certificate****2008**▶ **For persons not required to file an income tax return**

Your first name	MI	Last name	Your social security number
Spouse's first name (if filing jointly with spouse)	MI	Last name	Spouse's social security number
Mailing address			Apt. No.
City	State	Zip code	Fill in only if applicable: (See instructions) <input type="radio"/> Amended

Are you eligible to use this form?

1. Are you going to file (or have you filed) a 2008 Form ND-1 or 2008 Form ND-2? ☐ **YES - DO NOT use this form.** Claim your credit on Form ND-1 or Form ND-2.
☐ **NO - Go to LINE 2.**
2. Was your primary residence located in North Dakota in the **2007 calendar year**? ☐ **YES - Go to LINE 3.**
☐ **NO - Stop here; you do not qualify for the certificate.**

Calculate your credit

3. Only property that the county classifies as **residential** or **agricultural** property is eligible. See the instructions for more information on property classification. In Columns A through E below, enter the information for each eligible property.

▶ **Important: List each property on a separate line.**

	A	B	C	D	E
Property	Property or parcel number (from your property tax statement)	County No. (from table)	Total 2007 real estate tax or 2008 mobile home tax	Your ownership %	Your share of the property tax (Column C x Column D)
1	_____	_____	_____	_____%	_____
2	_____	_____	_____	_____%	_____
3	_____	_____	_____	_____%	_____

Have more than 3 properties to enter? Obtain and complete Schedule PTC, Continuation Schedule 1. Enter the amount, if any, from that schedule here ▶ _____

4. Add the amounts in Column E for all properties ----- **4** _____
5. Multiply line 4 by 10% (.10) ----- **5** _____
6. Enter - **\$500**, if you are single.
\$1,000, if you are married and are filing a joint Form ND-3 with your spouse.
\$500, if you are married and are filing a separate Form ND-3 for just yourself. ----- **6** _____
7. Enter the **SMALLER** of line 5 or line 6. **If less than \$5.00, enter -0-.**
A property tax relief certificate will be mailed to you for this amount ----- **(P1) 7** _____

**Important:
Please read!**

Confidentiality waiver. If you claim this credit for property that you jointly own with another taxpayer, your completion and filing of this form constitutes your consent that the Office of State Tax Commissioner may divulge to any co-owner information from this form pertaining to the jointly owned property for purposes of administering this tax credit.

*I declare that this form is correct and complete to the best of my knowledge and belief.***Privacy Act - See instructions**

Your signature	Date	Your daytime phone number
Spouse's signature		Date
Paid preparer signature	EIN/SSN/PTIN	Date
Print name of paid preparer		Phone no.

☐ I authorize the ND Office of State Tax Commissioner to discuss this form with the paid preparer.

Due Date ▶ This form must be filed by
October 15, 2009

Mail To ▶ State Tax Commissioner
PO Box 5621
Bismarck ND 58506-5621

2008 Form ND-3 instructions

Purpose of form

The 2007 North Dakota Legislature approved property tax relief in the form of an income tax credit for North Dakota resident individuals who own residential or agricultural property located in North Dakota. Form ND-3 is for those resident individuals who are not required to file a North Dakota income tax return and would not benefit from an income tax credit.

By filing Form ND-3, these individuals may obtain a property tax relief certificate for the amount of the credit, which they redeem at their county treasurer's office.

Do not use the 2008 Form ND-3 if you have filed, or are going to file, Form ND-1 or Form ND-2 for the 2008 tax year.

General instructions

Are you eligible to use the 2008 Form ND-3?

You are eligible to use the 2008 Form ND-3 if you meet all of the following:

- You do not have to file a North Dakota individual income tax return—either Form ND-1 or Form ND-2—for the 2008 tax year. See **No income tax filing requirement** for more information.
- You maintained your primary residence in North Dakota for the entire **2007 calendar year**, or you established a primary residence in North Dakota during the **2007 calendar year** that you maintained until the end of that year. See **Primary residence** for more information.
- You owned residential or agricultural real property located in North Dakota for which you were liable for the **2007 real estate tax** or the **2008 mobile home tax**. See **Eligible property** for more information.
- The **2007 real estate tax** or the **2008 mobile home tax** due on the property has been fully paid. See **Unpaid property taxes** for more information.

No income tax filing requirement

You do not have to file a 2008 North Dakota individual income tax return if you do not meet the filing requirements under North Dakota income tax law. See the instructions to the 2008 Form ND-1 for the applicable filing requirements. If you are filing a 2008 Form ND-1 only to obtain a refund of North Dakota income tax withheld from your wages, use Form ND-1 to claim your refund and, if eligible, to obtain a property tax relief certificate.

Primary residence

A primary residence generally means a dwelling that you own or rent that, except for temporary absences, is the place where you reside most of the time during the year. Generally, it also constitutes your legal residence for state income tax purposes.

If you were a nonresident of North Dakota serving in the U.S. armed forces who was stationed in North Dakota during the 2007 calendar year, you meet the primary residence requirement if you lived in a home, apartment, or on-base facility located in North Dakota during 2007.

Eligible property

To be eligible for the credit for 2008, the property must meet all of the following conditions:

- The property is classified as residential or agricultural for property tax purposes, as determined by the county in which it is located. It is important to note that the classification is not necessarily based on the location or use of the property.

Example: If you own an apartment building with four or more units, the apartment building is classified as commercial property by the county. Despite its location and use, it is not residential property and is not eligible for this credit.

If you are unsure of your property's classification, contact your county assessor's office.

- The property is located in North Dakota.
- You owned the property on the due date of the **2007 real estate tax** or the **2008 mobile home tax**.
 - The 2007 real estate tax became due on January 1, 2008.
 - The 2008 mobile home tax became due on January 10, 2008; however, if you purchased the mobile home or moved it into North Dakota during the 2008 calendar year, the mobile home tax became due on the 10th day after its purchase or move.
- The 2007 real estate tax or 2008 mobile home tax due on the property has been fully paid. In the case of jointly owned property, this requirement is met regardless of which of the co-owners paid the tax.

Life estate holder. If you hold a life estate in eligible residential or agricultural real property, you are the owner of the property for purposes of this credit, regardless of who may hold the deed to the property.

Leased property. If you own eligible residential or agricultural real property that you lease to another person, only you may claim the credit for the property even though your tenant (lessee) contractually agrees to pay the property taxes on the property.

Grantor-type trust. You may claim the credit for any eligible residential or agricultural real property held by a trust if (1) it is a grantor-type trust under federal income tax law and (2) you are considered the owner of the trust property. In general, this applies if you are the grantor of a trust over which you retained the power to revoke the trust or receive property or income from the trust.

Unpaid property taxes

To be eligible for the property tax relief certificate, the 2007 real estate tax or the 2008 mobile home tax must be paid in full before you file the 2008 Form ND-3. Unpaid property taxes are not eligible for the credit.

If you are paying your property taxes in installments, you may not file Form ND-3 until you have paid the final installment.

Confidentiality waiver

Your completion and filing of Form ND-3 constitutes your consent that the Office of State Tax Commissioner may divulge to a co-owner information from your Form ND-3 pertaining to a jointly owned parcel of property for purposes of administering the credit.

When and where to file

The 2008 Form ND-3 is for the 2008 calendar year. It must be filed on or before October 15, 2009. ***No extension of time to file is allowed; if this form is not filed on or before this date, no certificate will be issued.***

Mail your completed Form ND-3 to:

Office of State Tax Commissioner
PO Box 5621
Bismarck, North Dakota 58506-5621

Correcting Form ND-3

If you need to correct the 2008 Form ND-3 after you file it, you must file an amended 2008 Form ND-3. To do so, obtain a blank 2008 Form ND-3, fill in the amended box on the front of the form, and complete the form again using the correct information.

Claiming an additional credit

If you are filing an amended 2008 Form ND-3 to claim an additional property tax relief credit, you must file the amended 2008 Form ND-3 on or before October 15, 2009. A new certificate for the amount of the additional property tax relief credit will be mailed to you. You may redeem both the original certificate and the certificate issued because of the amended form.

Paying back an excess credit

If you are filing an amended 2008 Form ND-3 to pay back an excess credit you claimed, complete the amended Form ND-3 to show the reduced amount of the credit.

Do not submit any payment for the excess credit with the amended Form ND-3; instead, wait for our office to mail you a billing statement, and submit your payment at that time. You may still redeem the original certificate you received for its full value.

Specific instructions for top of Form ND-3

To complete the 2008 Form ND-3, you will need your 2007 real estate tax statement(s) and your 2008 mobile home tax statement(s), whichever apply.

Name and address

Print or type your full name and address in the spaces provided on the form. If you are married and filing a joint Form ND-3 with your spouse, include your spouse's full name.

Social security number

Print or type your social security number (and your spouse's social security number, if married and filing a joint Form ND-3) in the spaces provided on the form.

Amended check-off

Fill in the circle next to "Amended" ***only if*** you are filing the 2008 Form ND-3 to correct a previously filed 2008 Form ND-3. See **Correcting Form ND-3** for more information.

Specific instructions for lines 1 through 7

Line 3 - Eligible property information

In Columns A through E, enter the information for each parcel of eligible property. List each parcel on a separate line. A county will issue a separate property tax statement for each parcel of property.

If you have more than three parcels of eligible property to enter, obtain Schedule PTC and complete Continuation Schedule 1. ***Do not complete Continuation***

Schedule 2 or Continuation Schedule 3 on Schedule PTC—they do not apply for Form ND-3 purposes.

If you own multiple parcels of eligible property, you do not have to enter every parcel. You may stop entering parcels when you reach the maximum credit allowed—see line 6 for the maximum credit allowed.

Important: To complete Columns A through E, you will need your 2007 real estate tax statement or 2008 mobile home tax statement.

Complete Columns A through E as follows:

Column A. Enter the property (or parcel) number from your real estate tax statement or mobile home tax statement. This is a unique number that the county printed on your statement. In most cases, it is a multiple-digit number identified as "property number" or "parcel number" on your statement. Do not enter the property's address or legal description.

See the sample property tax statement on page 3 of these instructions for what to look for on your own statement. The actual look of your statement(s) will vary depending on the county.

Column B. Using the County Number Table at the bottom of page 3 of these instructions, enter the 3-digit number for the county in which the parcel is located.

Column C. Enter the **consolidated tax** from your statement. This is the total amount of the property taxes shown on your statement ***before*** any special assessments are added and ***before*** any discount is subtracted. Enter the total consolidated tax even though you may jointly own the property with one or more other taxpayers.

See the sample property tax statement on page 3 of these instructions for what to look for on your own statement. The actual look of your statement(s) will vary depending on the county.

Column D. If you own 100% of the parcel, enter 100%. If you own less than 100%, enter your ownership share as a percentage. For example, if you own one-half of the parcel, enter 50%. If only you and your spouse jointly own the parcel, and you are filing a joint Form ND-3 with your spouse, enter 100%.

Sample Property Tax Statement

(For Columns A and C of line 3)

2007 Sample County Real Estate Tax Statement				Receipt #	XXXX
Property Number	XXX-XXX-XXX			Consolidated tax	2102.92
Add Name	XXXXXXXXXXXX			Specials	246.26
Block	XXX			Tax Plus Specials	2349.18
Legal Desc	XX-			Discount (5% of Tax Only)	105.15
Acres	HC	CR	AMT	Discounted amount due Feb. 15, 2007	2244.03
True and Full Value	Taxable Value	Mill Levy		1st payment due on March 1, 2007	1297.72
106100	4775	.44040		2nd payment due on October 15, 2007	1051.46
Special Assessments	Principal plus interest equals installment	* Principal Balance after installment			
Principal	Interest				
246.26	.00	246.26	1477.59		

Property (or parcel) number

This is the number to enter in Column A of Form ND-3.

Consolidated tax

This is the amount to enter in Column C of Form ND-3.

Column E. If you own 100% of the parcel, enter the amount from Column C in Column E. If you own less than 100% of the parcel, multiply the tax in Column C by the percentage in Column D. For example, if the property tax amount in Column C is \$1,000 and the percentage in Column D is 50%, enter \$500 in Column E [$\$1,000 \times 50\% (.50) = \500].

Line 6 - Maximum credit

Enter \$500 if you are single. You are single if any of the following applied on December 31, 2008:

- You were never married; or
- You were divorced or legally separated under a decree of separate maintenance under North Dakota law; or
- You were widowed before January 1, 2008, and did not remarry in 2008.

If none of the above apply to you, you are married. If you are married, enter:

- \$1,000, if you are filing one Form ND-3 for both you and your spouse. This applies even though only one of you owns eligible property; or
- \$500, if both you and your spouse own eligible property and each of you is filing your own Form ND-3 to report your own eligible property.

Line 7 - Property tax credit certificate

A property tax relief certificate will be mailed to you for the amount shown on this line.

Instructions accompanying the certificate will explain how to redeem it at the appropriate county treasurer's office.

Note for filers of an amended

Form ND-3 only—If you are filing an amended Form ND-3, see "Correcting Form ND-3" in these instructions for an

explanation of how an increase or decrease in the certificate amount as reported on line 8 of your amended Form ND-3 will be handled.

Sign the form

Sign and date Form ND-3 before you file it. If you are filing jointly with your spouse, both spouses must sign. An unsigned form is not valid and will be sent back to you.

Disclosure authorization. You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your preparer to discuss your 2008 Form ND-3 by checking the box next to the signature area on the form. This allows the Tax Department to ask questions and request missing information needed to process the form. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of its processing, and to respond to notices that you share with your preparer about math or other preparation errors. (**Note:** The Tax Department will only send notices directly to you.)

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). The authorization only applies to the 2008 Form ND-3, and it automatically expires on October 15, 2010. The authorization does not allow your preparer to receive your property tax credit certificate, to bind you in any way, or to otherwise represent you before the Tax Department.

County Number Table	Adams001	Cavalier019	Grant037	McLean055	Ransom073	Steele091
	Barnes003	Dickey021	Griggs039	Mercer057	Renville075	Stutsman093
	Benson005	Divide023	Hettinger041	Morton059	Richland077	Towner095
	Billings007	Dunn025	Kidder043	Mountrail061	Rolette079	Traill097
	Bottineau009	Eddy027	LaMoure045	Nelson063	Sargent081	Walsh099
	Bowman011	Emmons029	Logan047	Oliver065	Sheridan083	Ward101
	Burke013	Foster031	McHenry049	Pembina067	Sioux085	Wells103
	Burleigh015	Golden Valley033	McIntosh051	Pierce069	Slope087	Williams105
	Cass017	Grand Forks035	McKenzie053	Ramsey071	Stark089	

Privacy Act Information. In compliance with the federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on this form is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.